LACK OF UNIFORMITY

Residential assessment appeal evidence

Cook County, Illinois. Tax year 2026. Prepared 15 November 2026 from the Cook County Assessor's published assessment roll.

Property index number	12151070020000
Property address	4721 ROSE ST
Township	Leyden (20)
Assessor neighborhood	20020
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$40,000

10.2% of the current assessed value.

COMPARABLES IMPLY

$35,941

REDUCTION REQUESTED

$4,059

Estimated tax effect about $861 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 60 other properties in assessor neighborhood 20020 that share this home's property class, building type, construction quality grade, size band and age band. Their assessed values run at a median of $19.13 per square foot. This home is assessed at $21.29 per square foot, which is 11% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,879 square feet gives $35,941. The request is to reduce the total assessed value to that figure. Every number in this document comes from the Assessor's own published roll.

This is a uniformity argument, not a market value argument. It does not claim the home is worth less than the Assessor thinks. It claims the Assessor has not treated it the same way as the properties it treats as its equals.

SECTION 2

This property as the Assessor records it

These are the characteristics the county publishes for this parcel.

Building area	1,879 square feet
Land area	6,642 square feet
Year built	1953
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	3
Half bathrooms	1

Total assessed value	$40,000
Assessed value per square foot	$21.29

SECTION 3

How the comparable properties were chosen

The selection rule is stated before the result so that it can be checked. It was fixed in advance and applied to every parcel in the county in the same way. No property was added because it helped this argument and none was removed because it hurt it.

	FILTER APPLIED, IN ORDER	PROPERTIES REMAINING
1	In the same assessor neighborhood and property class	120
2	Building area within 15% of this home	72
3	Built within 15 years of this home	60
4	Same building type	60
5	Same construction quality grade	60

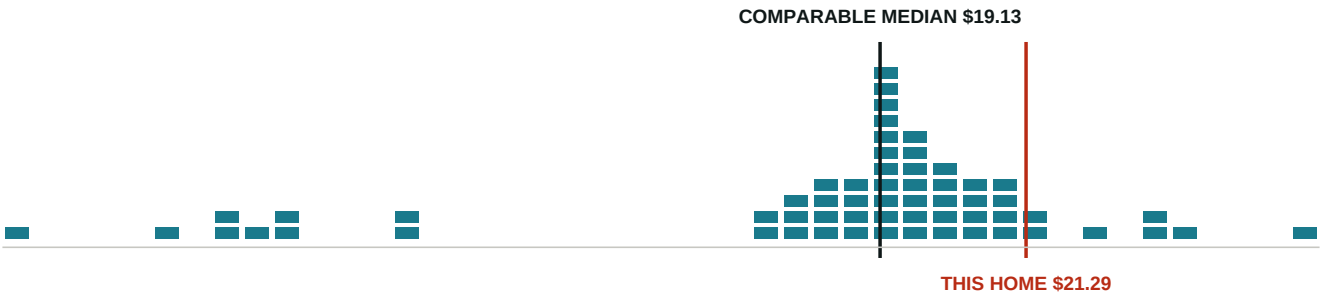
The comparable figure used is the median of all 60 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 60 properties is listed in section 6 by index number, including those assessed above this home.

A claim is made only where the gap is at least 10% of assessed value and at least $3,000, and it is capped at 40%, because a larger gap usually means a recorded characteristic is wrong rather than the assessment. At least 10 surviving properties are required before anything is claimed at all.

SECTION 4

What the comparable properties show

Comparable properties	60
Lowest assessed	$6.14 per square foot
25th percentile	$18.30 per square foot
Median	$19.13 per square foot
75th percentile	$20.25 per square foot
Highest assessed	$25.63 per square foot
This home	$21.29 per square foot
Position	assessed above 53 of the 60 comparable properties, the 88th percentile



$6.14 per sq ft — 60 comparable properties by assessed value per square foot, one mark is one property — $25.63 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 60 comparables	$19.13
Building area of this home	1,879 sq ft
Median multiplied by building area	**$35,941**
Current total assessed value	$40,000
Difference, the reduction requested	**$4,059**

At the 3.03 state equalisation factor certified for 2025 by the Illinois Department of Revenue, and a 7% composite tax rate, a reduction of $4,059 in assessed value is worth roughly $861 a year. The owner's own composite rate is printed on the tax bill and will differ. Exemptions are ignored, which makes this figure conservative.

SECTION 5

Comparable properties in detail

All 60 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12212040450000	3724 EMERSON AVE	1,962	1950	3	2	$12,050	$6.14
12094180040000	5039 MICHIGAN AVE	1,616	1955	4	2	$13,921	$8.61
12212020240000	3701 SCOTT ST	1,802	1954	4	2	$16,910	$9.38
12212020230000	3701 SCOTT ST	1,802	1954	4	2	$17,266	$9.58
12094240410000	4912 FORSTER AVE	2,118	1956	2	2	$21,000	$9.92
12094240230000	4913 MICHIGAN AVE	2,076	1959	4	2	$21,563	$10.39
12094240240000	4913 MICHIGAN AVE	2,076	1959	4	2	$21,563	$10.39
12094180030000	5039 MICHIGAN AVE	1,616	1955	4	2	$19,319	$11.95
12212040440000	3724 EMERSON AVE	1,962	1950	3	2	$23,716	$12.09
12212200480000	3826 EMERSON DR	2,056	1962	5	4	$36,152	$17.58
12212100630000	9762 IVANHOE AVE	2,097	1963	3	1	$37,000	$17.64
12162050200000	4566 SCOTT ST	2,139	1959	4	2	$38,000	$17.77
12162070220000	9943 AGATITE CT	2,072	1958	5	2	$37,000	$17.86
12162110150000	9916 SUNNYSIDE AVE HSE	2,115	1958	5	2	$38,000	$17.97
12153200090000	4029 GRACE ST	2,141	1948	4	2	$39,000	$18.22
12153130250000	4154 OLD RIVER RD	1,800	1948	3	1	$33,000	$18.33
12151170120000	4540 GRACE ST	1,992	1957	4	4	$36,529	$18.34
12151040060000	4417 WESLEY TER	1,847	1946	4	2	$34,000	$18.41
12151080220000	4650 GRACE ST	1,816	1952	3	2	$34,000	$18.72
12162050190000	4572 SCOTT ST	1,907	1959	3	2	$36,000	$18.88
12151150150000	4620 KOLZE AVE	1,956	1954	5	2	$37,000	$18.92
12162090240000	4656 25TH AVE	2,059	1958	5	2	$39,000	$18.94
12162080240000	9802 MONTROSE AVE	2,000	1957	4	2	$38,000	$19.00
12212040510000	3723 ELDER LN	2,050	1961	3	2	$39,000	$19.02
12151060110000	4436 RIVER RD	1,944	1948	3	2	$37,000	$19.03
12163020300000	4319 JUDD ST	2,100	1953	4	3	$40,000	$19.05
12151120250000	4518 ROSE ST HOME	1,993	1960	4	3	$38,000	$19.07
12163020160000	4301 JUDD ST	1,728	1939	4	1	$33,000	$19.10
12162050100000	4622 SCOTT ST	1,680	1959	3	2	$32,108	$19.11
12151110080000	4656 ROSE ST	2,145	1953	3	2	$41,000	$19.11
12162100160000	4511 SCOTT ST	1,933	1959	4	2	$37,000	$19.14
12153180320000	9226 MARIE LN	1,796	1953	5	2	$34,560	$19.24
12162070300000	9936 AGATITE CT	1,961	1957	3	2	$38,000	$19.38
12151040020000	4437 WESLEY TER	2,150	1946	5	3	$42,000	$19.53
12151060060000	4419 KOLZE AVE	1,680	1948	5	1	$32,915	$19.59
12162090070000	9913 EASTWOOD CT	1,878	1960	3	2	$37,000	$19.70
12151030340000	4536 WESLEY TER	1,976	1956	3	2	$39,000	$19.74
12211020320000	10011 SEYMOUR AVE HSE	1,820	1963	4	1	$36,000	$19.78
12162120030000	4617 HIRSCHBERG AVE	1,918	1960	4	2	$38,000	$19.81
12212200250000	9932 IVANHOE AVE	1,908	1963	3	2	$37,878	$19.85

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
12153210080000	4019 KOLZE AVE	2,007	1953	4	2	$40,000	$19.93
12151180070000	4515 GRACE ST	1,956	1955	3	2	$39,000	$19.94
12212200400000	3810 EMERSON DR	2,112	1963	4	3	$42,150	$19.96
12163020290000	4321 JUDD ST	1,644	1943	3	1	$33,000	$20.07
12162070340000	9939 SUNNYSIDE AVE	1,932	1957	4	2	$39,000	$20.19
12151130200000	4606 WESLEY TER	2,004	1956	4	3	$41,000	$20.46
12164010040000	4335 HIRSCHBERG AVE	1,754	1957	4	2	$36,000	$20.52
12163010220000	4319 WEHRMAN AVE HSE	1,900	1951	3	2	$39,000	$20.53
12151070040000	4709 ROSE ST	1,991	1953	4	4	$41,000	$20.59
12212210180000	9837 STERLING LN	2,018	1962	4	2	$42,000	$20.81
12151050040000	4429 GRACE ST	1,680	1946	3	2	$35,000	$20.83
12153190060000	4115 GRACE ST	1,768	1948	4	2	$37,000	$20.93
12153180260000	9216 MARIE LN	1,762	1951	3	2	$37,000	$21.00
12151070020000	**4721 ROSE ST**	**1,879**	**1953**	**4**	**3**	**$40,000**	**$21.29**
12212200500000	3830 EMERSON DR	1,871	1962	4	2	$40,000	$21.38
12151060030000	4433 KOLZE AVE	1,680	1947	4	2	$36,000	$21.43
12163090220000	4206 WEHRMAN AVE	1,674	1942	4	2	$37,000	$22.10
12153210130000	4048 GREMLEY TER	1,600	1951	4	2	$37,000	$23.12
12164130200000	4000 WAGNER AVE	1,768	1951	5	2	$41,000	$23.19
12164020360000	4258 RUBY ST	1,616	1948	4	3	$38,510	$23.83
12161150210000	10025 AGATITE AVE	1,768	1942	4	2	$45,315	$25.63

Median of all 60 comparables: $19.13 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 20020, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 60 index numbers, lowest assessed value per square foot first. Nothing was withheld. Any of these can be looked up on the Assessor's public property search.

12212040450000	12094180040000	12212020240000	12212020230000	12094240410000
12094240230000	12094240240000	12094180030000	12212040440000	12212200480000
12212100630000	12162050200000	12162070220000	12162110150000	12153200090000
12153130250000	12151170120000	12151040060000	12151080220000	12162050190000
12151150150000	12162090240000	12162080240000	12212040510000	12151060110000
12163020300000	12151120250000	12163020160000	12162050100000	12151110080000
12162100160000	12153180320000	12162070300000	12151040020000	12151060060000
12162090070000	12151030340000	12211020320000	12162120030000	12212200250000
12153210080000	12151180070000	12212200400000	12163020290000	12162070340000
12151130200000	12164010040000	12163010220000	12151070040000	12212210180000
12151050040000	12153190060000	12153180260000	12212200500000	12151060030000
12163090220000	12153210130000	12164130200000	12164020360000	12161150210000

SECTION 7

Sources, method and limits

Data

Assessed values	Cook County Assessor, Assessed Values, tax year 2026
Characteristics	Cook County Assessor, residential improvement characteristics
Addresses	Cook County Assessor, parcel address table
Publisher	Cook County Open Data, datacatalog.cookcountyil.gov
Read on	15 November 2026
Equalisation factor	3.03 for 2025, Illinois Department of Revenue

Method

Comparable properties are drawn from the same assessor neighborhood and property class, then filtered on building area, year built, building type and construction quality grade. The comparable figure is the median assessed value per square foot across every surviving property. The requested value is that median multiplied by this home's recorded building area.

Limits

Assessed values change during the year as townships are certified and as appeals are decided, so a figure here can be superseded. The roll's recorded characteristics are sometimes wrong. Condominiums are excluded because they are not assessed per square foot. This document is a presentation of published data. It is not an appraisal and not a prediction.

Prepared from Cook County Assessor published data by appealcomps.com, which is not a law firm, does not file appeals and does not give legal advice.